



Thrift Savings Plan BULLETIN

for Agency TSP Representatives

Subject: Processing Agency Submissions in the New Record Keeping System

Date: June 27, 2002

This bulletin outlines the procedures that agencies must use to report employee data and Thrift Savings Plan (TSP) contributions to the TSP record keeper, the National Finance Center (NFC), after the new record keeping system is implemented in **September 2002**. It updates TSP Bulletin 00-6, dated March 30, 2000. Although these agency procedures are essentially the same as the current agency procedures (which are discussed in TSP Bulletin 01-2, dated January 10, 2001), makeup and late contributions will be processed by the new TSP record keeping system differently than in the past, as discussed in Section V of this bulletin. In addition, the reports that payroll offices currently receive regarding the processing of their submissions have changed; see TSP Bulletin 02-16, dated June 12, 2002, for an explanation (and samples) of these reports.

Attached to this bulletin are copies of the [record layouts](#); [Form TSP-2](#), Certification of Transfer of Funds and Journal Voucher; and [Form TSP-2-G](#), Certification of Transfer of Funds and Journal Voucher for Contributions Requiring G Fund Breakage. As discussed in Section IV, we have made minor changes to some of the current record layouts and Form TSP-2; Form TSP-2-G is a new form. Agencies may use these materials to make the necessary changes to their automated systems, but they should not submit the revised and new materials to the TSP record keeper until September 1, 2002.

I. Introduction

The new TSP record keeping system will be a **daily valued** system, which means that accounts will be valued every business day. Consequently, loans, withdrawals, contribution allocations, and interfund transfers will be processed every business day.

(continued on next page)

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- Inquiries:** Questions concerning this bulletin should be directed to the Federal Retirement Thrift Investment Board at **202-942-1460**.
- Chapter:** This bulletin may be filed in Chapter 6, Establishing and Maintaining Accounts.
- Supersedes:** This bulletin supersedes TSP Bulletin 00-6, Processing Agency Submissions in the New Record Keeping System, dated March 30, 2000 and TSP Bulletin 01-35, Processing Lost Earnings Records, dated August 15, 2001. When the new record keeping system is implemented, this bulletin also supersedes TSP Bulletins 01-2, Processing Agency Submissions in the Modified Current Record Keeping System, dated January 10, 2001; 90-22, New Procedures for Processing Negative Adjustments, dated August 7, 1990; and 89-24, New Procedures for Processing Adjustments to Contributions, dated August 7, 1989.

The new system will also be **share-based**. This means that participants' investments in each of the five funds will be stated in shares as well as dollars. The daily value of a participant's account will be determined by multiplying the number of shares held by the participant in any investment fund by the daily share price for that investment fund. This will be done separately for each source of contributions; a participant's balance in any investment fund is the sum of the three sources. A participant's total account balance is the sum of his or her balances in the five investment funds. When contributions and loan payments are deposited in a participant's account, the participant will buy shares at the daily share price for the applicable investment fund.

When the new system is implemented, participants' account balances will be converted from dollars to shares. The number of shares held will be determined by dividing the participant's August 31, 2002, account balance by the opening share price of \$10 for each investment fund.

II. Definitions

- A. **“As of” date** is used by agencies on payment records that report makeup and late contributions, as explained in Section IV. It is the previous pay date for which the TSP contributions should have been made.
- B. **Attributable pay date** is used by agencies on negative adjustment records that request the removal of contributions previously reported, as explained in Section IV.D. It is the previous pay date for the original (erroneous) contribution or, if the original contribution was a makeup or late contribution, the “as of” date for the original contribution.
- C. **Breakage** is the gain realized or the loss incurred on makeup or late contributions. It is the difference between the value of the shares of the applicable investment fund(s) which would have been purchased on the “as of” date and the value of those shares on the date the contributions are posted to a participant's account. See Section V for more information about breakage.
- D. **Contribution allocation** is the apportionment of a participant's future deposits (contributions, loan payments, or transfers from eligible retirement plans) among the TSP investment funds.
- E. **CSRS** refers to the Civil Service Retirement System, including CSRS Offset, the Foreign Service Retirement and Disability System, and other equivalent Federal retirement systems.
- F. **Current pay date** is the agency's established pay date for its payroll submission. It is reported by agencies on the header record and journal voucher that accompany the payroll submission.
- G. **FERCCA correction** is a retirement coverage correction made pursuant to the provisions of the Federal Erroneous Retirement Coverage Corrections Act.

- H. **FERS** refers to the Federal Employees' Retirement System, the Foreign Service Pension System, and other equivalent Federal retirement systems.
- I. **Interfund transfer** is the redistribution of a participant's existing account balance among the TSP investment funds.
- J. **Late contributions** are employee contributions that were timely deducted from a participant's pay but were not timely reported to the TSP. The term also includes attributable agency matching contributions and agency automatic (1%) contributions that were not timely reported. Late contributions also include resubmitted contributions that may have been initially reported on time but that were not processed by the TSP because the payment records contained agency errors.
- K. **Makeup contributions** are TSP contributions that should have been deducted from a participant's pay or (in the case of agency contributions) charged to an agency on an earlier date but were not deducted or charged, and are consequently being deducted or charged for the current pay date.

Employee makeup contributions include missed employee contributions resulting from an agency's failure to deduct the proper amount from pay, missed employee contributions resulting from an agency's retirement coverage error (which may or may not be a FERCCA correction), missed employee contributions resulting from military service performed under the provisions of the Uniformed Services Employment and Reemployment Rights Act of 1984 (USERRA), and missed employee contributions that are attributable to a back pay award or other retroactive pay adjustment.

Agency makeup contributions include missed agency automatic (1%) contributions resulting from an agency's error or the employee's performance of military service (under USERRA) and missed agency matching contributions attributable to employee contributions (which may or may not have been made on time).

- L. **Negative adjustment** is the removal of contributions from a participant's account by the payroll office.
- M. **Payroll submission** means a payroll office's entire submission of one or more records and a journal voucher.
- N. **Posting date** is the date transactions are credited to or debited from a participant's account.

III. Agency Responsibilities

- A. Agencies will continue to report personal information for their participants to NFC on employee data records.

- B. Agencies will continue to determine the amount of the TSP contributions of their participants, deduct the employee contributions from the pay of their participants, and report employee and agency contributions to NFC each pay period.
- C. Agencies will continue to administer TSP open seasons, which provide participants the opportunity to begin or change the amount of their TSP contributions. However, as explained in TSP Bulletin 02-12, dated May 2, 2002, after the close of the May 15 through July 31, 2002, open season, the dates of the open seasons will change to October 15 through December 31 and April 15 through June 30. The corresponding election periods will be the months of December and June, respectively.
- D. Agencies will continue to deduct loan payments from the pay of their participants and report these payments to NFC each pay period. A future bulletin will update TSP 99-14, dated July 15, 1999, regarding the submission and processing of loan payments, but the procedures for submitting loan payments are essentially the same as the current procedures.
- E. Agencies will continue to correct their erroneous submissions, as explained in Section IV.
- F. Agencies will continue to compensate their employees for earnings lost as a result of certain agency errors, as required by 5 U.S.C. § 8432a. However, agencies will no longer submit separate lost earnings records to NFC. As discussed in Section V, the TSP system will determine and post breakage (lost earnings) to participants' accounts based upon the payment record submitted and the "as of" dates on the records.

IV. Agency Submissions

- A. Employee data record (Attachment 1)

This is the record that agencies must use to report the personal information about their participants that NFC needs to maintain TSP accounts.

Agencies must submit an employee data record (06-Record) to establish the TSP account of a participant **when they submit the first payment record for the participant**. If a payroll submission includes an employee data record but does not include a payment record for an employee, the TSP will not process the employee data record if a TSP account has not already been established.

Agencies must also submit an employee data record to correct or change data they submitted previously for a participant.

There are no changes to the employee data record that agencies are currently using.

B. Current payment record (Attachment 2)

1. Purpose

Agencies must use a current payment record (16-Record) to report current contributions **and** makeup contributions **except** for makeup contributions attributable to (a) a back pay award or other retroactive pay adjustment or (b) a FERCCA correction.

2. Determining “as of” date

- a. If the record is reporting current contributions, the “as of” date should be blank.
- b. If the record is reporting makeup contributions, the “as of” date must be completed to show the pay date for which the contributions should have been made.

It is critical that this “as of” date be correct because the TSP system will use this date to determine breakage on the **agency makeup contributions** contained on the record, and to determine the year against which the employee contributions will be applied for purposes of the IRS elective deferral limit.

3. Change to record layout

The only change to the current payment record is that the last “filler” field (128-150) is now an “agency use” field. Payroll offices may enter any data that they choose in this field or they may leave this field blank.

If the field contains data, this data will be shown on the breakage reports that the payroll office will receive, as explained in TSP Bulletin 02-16. Thus, if the payroll office provides an accounting identifier in this field, it may help the agency to attribute the appropriate internal charges for breakage and assist with reconciliation.

C. Late payment record (Attachment 3)

1. Purpose

Agencies must use late payment records to report late contributions, and to report makeup contributions that are attributable to (a) a back pay award or other retroactive pay adjustment or (b) a FERCCA correction.

2. Determining “as of” date

- a. All late payment records must contain an “as of” date.
- b. If the record is reporting late contributions, the “as of” date is the pay date for which the contributions were originally deducted from pay

(but were not reported on time or not processed because of agency error, as the case may be).

- c. If the record is reporting makeup contributions, the “as of” date is the pay date for which the contributions would have been made (in light of a back pay award or other retroactive pay adjustment) or should have been made (in light of a FERCCA correction).
- d. It is critical that the “as of” date be correct because the TSP system will use this date to determine breakage on the **employee and agency contributions** on the record, and to determine the year against which the employee contributions will be applied for purposes of the IRS elective deferral limit.

3. Change to record layout

The only change to the late payment record is that the last “filler” field (128-150) is now an “agency use” field. As explained in B above, payroll offices may enter any data that they choose in this field or they may leave this field blank.

D. Negative adjustment record (Attachment 4)

1. Purpose

Agencies must use a negative adjustment record to remove erroneous contributions that they had previously reported. Agencies may remove all or any part of a contribution previously submitted.

2. Determining attributable pay date

- a. All negative adjustment records must contain the attributable pay date.
- b. If the contributions to be removed were originally reported as current contributions, the attributable pay date is the “current pay date” which was in the header record for the earlier payroll submission (and in item 4 of the journal voucher that accompanied the submission).
- c. If the contributions to be removed were originally reported as makeup or late contributions, the attributable pay date is the “as of” date that was reported on the payment record.

3. Change to record layout

The only change to the negative adjustment record is that the last “filler” field (128-150) is now an “agency use” field. Payroll offices may enter any data that they choose in this field or they may leave this field blank, as explained in B above. If the payroll office provides an accounting identifier

in this field, it may help the agency to attribute the appropriate internal credits and assist in reconciliation.

E. Header and trailer records

There are no changes to the current header and trailer records that accompany automated submissions. (See Attachments 5 and 6.)

However, payroll offices must ensure that the trailer record is correctly completed. The “total number of payment records” that should be provided on the trailer record is the total of all current and late payment records and should equal the sum of the amounts entered in items 11 and 12 on Form TSP-2 (or TSP-2-G). The “total number of adjustment records” that should be provided on the trailer record is the total number of negative adjustment records and should equal the amount entered in item 13 of Form TSP-2 (or TSP-2-G).

F. Journal vouchers

Employee data and payment records must be accompanied by a journal voucher to certify the accuracy of the data on the records and to authorize the transfer of the funds from the agency to the TSP. Generally, this journal voucher is Form TSP-2, Certification of Transfer of Funds and Journal Voucher. However, in the new record keeping system, the journal voucher may be Form TSP-2-G, Certification of Transfer of Funds and Journal Voucher for Contributions Requiring G Fund Breakage.

1. Form TSP-2 (Attachment 7)

The only change to Form TSP-2 is that the certification has been modified to acknowledge:

- a. that the TSP will calculate breakage for all records if the process date is more than 2 business days after the “current pay date” (reported in Item 4), and
- b. that the TSP will calculate breakage for individual records reporting makeup and late contributions.

If an agency’s payroll system generates a journal voucher to simulate Form TSP-2, the certification statement on the system-generated journal voucher should be modified accordingly.

2. Form TSP-2-G (Attachment 8)

Other than the title and the instructions for its use, Form TSP-2-G is identical to Form TSP-2. **However, agencies must use this journal voucher to report makeup and late contributions for which breakage (or lost earnings) must be determined using the Government Securities**

Investment (G) Fund share prices. The G Fund share prices must be used to determine breakage for:

- a. agency makeup contributions attributable to the performance of military service **if** the participant so elects (see TSP Bulletin 02-7, dated April 3, 2002);
- b. employee and agency makeup contributions attributable to a back pay award for an erroneous separation **unless** a court or agency official specifies otherwise (see our error correction regulations at 5 C.F.R. part 1605); and
- c. agency makeup contributions attributable to the performance of service with an international organization **if** the participant so elects (see TSP Bulletin 00-13, dated May 9, 2000).

It is critical that agencies use Form TSP-2-G **only** as described above. The TSP system will calculate breakage for all makeup or late contributions accompanied by Form TSP-2-G using the G Fund share prices regardless of a participant's contribution allocation in effect at the time the makeup contributions should have been made.

V. Processing Agency Submissions

A. Investing contributions

The TSP will invest all contributions (current, makeup, and late) according to the participant's contribution allocation on the posting date. Breakage attributable to makeup or late contributions or late payroll submissions will also be invested according to the participant's allocation on the posting date.

See [Attachment 9](#) for an example of how contributions, including breakage, will be invested; see Attachment 9 and Section V.C. below for a discussion of how breakage will be computed by the TSP system.

B. Determining breakage

1. Participants are entitled to breakage (which is the equivalent of lost earnings) on:
 - a. makeup or late agency contributions;
 - b. late employee contributions;
 - c. makeup employee contributions attributable to FERCCA corrections; and
 - d. makeup employee contributions resulting from a back pay or other retroactive pay adjustment.

2. Currently, agencies report makeup or late contributions on current or late payment records and then submit separate lost earnings records for those contributions that are due lost earnings. In the new record keeping system, however, the TSP will use the data submitted on current and late payment records to determine breakage (lost earnings), obviating separate lost earnings records. The TSP system will use the record type and the “as of” date on the record to determine entitlement to breakage, as described below.

- a. Current payment records

If the record contains an “as of” date that is earlier than the current pay date reported on the header record, the TSP will calculate breakage on the **agency** contributions on the record.

If the record is accompanied by Form TSP-2, the calculation will be based on the share prices for the fund(s) in which the participant would have invested on the “as of” date.¹ If the record is accompanied by Form TSP-2-G, the calculation will be based on the G Fund share prices.

- b. Late payment records

The TSP will calculate breakage on all sources of contributions (employee, agency automatic (1%), and matching) reported on the record.

If the record is accompanied by Form TSP-2, the calculation will be based on the share prices for the fund(s) in which the participant would have invested on the “as of” date. If the record is accompanied by Form TSP-2-G, the calculation will be based on the G Fund share prices.²

- c. Late payroll submissions

If contributions on a payroll submission are posted more than 2 business days after the “current pay date” reported on the header record, the submission is considered late. Generally, in cases of late submissions, the TSP will also calculate breakage on current contributions and makeup employee contributions submitted on current payment records.³ The calculation will be based on the share prices for the

¹ If the “as of” date is after April 30, 2001, the TSP will use the contribution allocation on file for the “as of” date. If the “as of” date is before May 1, 2001, the TSP will derive the contribution allocation by the investment of a contribution made for that date. If no contribution was made for that date, the TSP will derive the contribution allocation by the investment of the last contribution made 45 days before that date. If no contribution was made within this time frame, the derived contribution allocation will be 100% G Fund.

² If a late payment record does not contain an “as of” date that is earlier than the current pay date reported on the header record, it will not be processed.

³ If certain unique circumstances prevent timely submission or posting, breakage will not be calculated for such contributions.

fund(s) in which the participant would have invested on the reported current pay date.

C. Calculating breakage

To calculate the breakage, the TSP system will, for each source of contributions:

1. Determine the number of shares of the applicable investment fund(s) that would have been purchased had the contributions been reported on time.
 - a. If the “as of” date is after August 31, 2002, this is the number of shares that would have been purchased on the “as of” date. The number will be calculated by dividing the amount that would have been invested in each investment fund by the share price for the “as of” date for the applicable investment fund.
 - b. If the “as of” date is before September 1, 2002, this is the number of shares of each investment fund that would have been purchased on August 31, 2002, when account balances were converted to shares at \$10 per share in each investment fund.

To make this determination, the contributions are valued by adding an amount (either positive or negative) that the participant would have earned in each investment fund from the “as of” date through August 31, 2002. The number of shares is then calculated by dividing the valued contributions for each investment fund by \$10.

- c. If breakage is being calculated on current contributions and employee makeup contributions reported on current payment records because the payroll submission was late, this is the number of shares of each investment fund which would have been purchased on the current pay date.
2. Determine the value of the number of shares (i.e., the number determined in 1 above) of each investment fund on the posting date.
3. Subtract the amount of the contributions from the value of the shares of each investment fund on the posting date. The result is the breakage (or lost earnings) due.
4. If the breakage is positive, the agency will be charged the amount of the contributions plus the breakage. If the breakage is negative, the agency will be charged the amount of the contributions; the difference between the amount of the contributions and the amount posted to the account will be forfeited to the TSP.

The determination of whether breakage is positive or negative will be made separately for each investment fund within each source of contributions. There will be no netting of gains and losses in one investment fund

or source of contributions against gains and losses in another investment fund or source of contributions.

D. Processing negative adjustment records

To process a negative adjustment record, the TSP system will do the following, by investment fund for each source of contributions:⁴

1. Determine the number of shares that was purchased with the amount that the agency is requesting be removed from the participant's account.
 - a. If the attributable pay date is after August 31, 2002, this number is based upon the participant's contribution allocation and share prices for the attributable pay date. It is calculated by dividing the amount of the adjustment by the applicable share price.
 - b. If the attributable pay date is before September 1, 2002, this number is based on the participant's contribution allocation for the attributable pay date and the dollar value of the adjustment on August 31, 2002. (The dollar value of the adjustment includes earnings (either positive or negative) from the attributable pay date through August 31, 2002.)
2. Determine the value of the number of shares calculated in 1 above by multiplying by the share price on the posting date.
3. If the adjustment is to employee contributions:
 - a. remove the amount of the requested adjustment from the participant's account and credit it to the payroll office **if** the value of the number of shares on the posting date is **equal to or greater** than the requested adjustment. (This means that the investment gains, or positive earnings, on the adjustment remain in the participant's account.)
 - b. remove the value of the number of shares on the posting date from the participant's account and credit that amount to the payroll office **if** this value is **less than** the requested adjustment. (This means that the payroll office will not receive the full amount of the contributions that it had erroneously deducted from the participant's pay; however, the payroll office must refund the full amount of the deduction to the participant.)
4. If the adjustment is to agency contributions, remove, by source, the value of the shares on the posting date from the participant's account. (The participant is not entitled to investment gains on agency contributions that were erroneously deposited in his or her account.)

⁴ The TSP will not process a negative adjustment record if (1) the attributable pay date does not match a pay date for which a contribution for the specific source was posted or (2) for the attributable pay date, the amount of the adjustment to a source is more than the amount of contributions minus negative adjustments previously posted for that source.

- a. If the erroneous agency contributions had been in the participant's account for less than one year:
 - (1) credit the amount of the adjustment to the payroll office **if** the value of the number of shares on the posting date is **equal to or greater than** the adjustment. (Investment gains on erroneous agency contributions are forfeited to the TSP.)
 - (2) credit the amount removed from the account to the payroll office **if** the value of the number of shares on the posting date is **less than** the adjustment.
 - b. If the erroneous agency contributions had been in the account for one year or more, the entire amount removed from the account is forfeited to the TSP.
- 5. The determination of the value of the number of shares will be made separately for each investment fund within each source of contributions. There will be no netting of gains and losses in one investment fund or source of contributions against gains and losses in another investment fund or source of contributions.
 - 6. The amount will be removed from the participant's account *pro rata* based upon the allocation of the participant's account balance on the posting date.⁵

E. Applying the elective deferral limit

For purposes of applying the IRS annual elective deferral limit, the TSP will use the year of the "as of" date or the attributable pay date. If the "as of" date is blank, the TSP will use the year of the current pay date. Thus, employee makeup or late contributions will count against the limit for the year in which they should have been made.

F. Reports

See TSP Bulletin 02-16 for a description of the reports payroll offices will receive after their submissions are processed. The bulletin also contains a list of the edits and the reasons records will be rejected in the new record keeping system.

⁵ If there is not enough money in the same source of contributions to cover the amount to be removed, the negative adjustment record will not be processed.

VI. Agency Preparatory/Cleanup Activities

Correct those errors now which have been already identified by submitting the appropriate payment and lost earnings records.

Through March 31, 2003, the TSP will accept lost earnings records for payments submitted before September 1, 2002. However, the TSP will not accept lost earnings records for payments submitted after August 31, 2002, and **beginning April 1, 2003, will no longer accept any lost earnings records.**



PAMELA-JEANNE MORAN
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Attachments: 1-Employee Data Record
2-Current Payment Record
3-Late Payment Record
4-Negative Adjustment Record
5-Header Record
6-Trailer Record
7-Form TSP-2, Certification of Transfer of Funds and Journal Voucher
8-Form TSP-2-G, Certification of Transfer of Funds and Journal
Voucher for Contributions Requiring G Fund Breakage
9-Example of Makeup Contributions and Breakage Calculation

Civilian Employee Data Record - 06

APPLICATION			FILE ORGANIZATION			RCD SIZE		BLOCK SIZE						
THRIFT SAVINGS PLAN SYSTEM			VARIABLE BLOCK			250								
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)	X(17)	X(12)	X(12)		
TSP Employee Data Record RECORD NUMBER "06"	D A T A	SSN	Date of Birth			Current Pay Date			Record Type "06"	Participant Name				
			Year	Month	Day	Year	Month	Day		Last Name	First Name	Middle Name		
	LENGTH	9	4	2	2	4	2	2	2	17	12	12		
	POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27	28-44	45-56	57-68		
9(09)	9(04)	9(02)	9(02)	X(25)	X(25)	X(25)	X(20)	X(03)	X(09)	X(01)	9(04)	9(02)	9(02)	
Previous/ Erroneous SSN	Previous/Erroneous Date Of Birth			Address								TSP Status Date		
	Year	Month	Day	First Line of Address	Second Line of Address	Third Line of Address	City	State Code	ZIP Code	TSP Status Code	Year	Month	Day	
9	4	2	2	25	25	25	20	3	9	1	4	2	2	
69-77	78-81	82-83	84-85	86-110	111-135	136-160	161-180	181-183	184-192	193	194-197	198-199	200-201	
X(02)	X(02)	9(04)	9(08)	9(04)	9(02)	9(02)	9(01)	X(01)	X(01)	9(04)	9(02)	9(02)	X(14)	
Employment Location				TSP-SCD			TSP Vesting Code	Retirement Code	Employment Code	Employment Code Date			Filler	
Department Code	Agency Code	Personnel Office Indicator	Payroll Office Number	Year	Month	Day				Year	Month	Day		
2	2	4	8	4	2	2	1	1	1	4	2	2	14	
202-203	204-205	206-209	210-217	218-221	222-223	224-225	226	227	228	229-232	233-234	235-236	237-250	

Civilian Current Payment Record - 16

APPLICATION			FILE ORGANIZATION			RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM			VARIABLE BLOCK			150			
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)
TSP Current Payment Record	D A T A	SSN	Date Of Birth			"As Of" Date *			Record Type "16"
			Year	Month	Day	Year	Month	Day	
RECORD NUMBER "16"	LENGTH	9	4	2	2	4	2	2	2
	POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27

X(18)	S9(04)V99	X(42)	S9(04)V99
FILLER	Employee Contributions	FILLER	Agency Automatic (1%) Contributions
18	6	42	6
28-45	46-51	52-93	94-99

X(18)	S9(04)V99	X(02)	X(02)	X(23)
FILLER	Agency Matching Contributions	Department Code	Agency Code	Agency Use Only
18	6	2	2	23
100-117	118-123	124-125	126-127	128-150

* Leave "As Of" Date field blank unless date is different from the Current Pay Date on the header record.

Civilian Late Payment Record - 46

APPLICATION			FILE ORGANIZATION				RCD SIZE	BLOCK SIZE	
THRIFT SAVINGS PLAN SYSTEM			VARIABLE BLOCK				150		
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)
TSP Late Payment Record RECORD NUMBER "46"	D A T A	SSN	Date Of Birth			"As Of" Date			Record Type "46"
			Year	Month	Day	Year	Month	Day	
	LENGTH	9	4	2	2	4	2	2	2
	POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27

X(18)	S9(04)V99	X(42)	S9(04)V99
FILLER	Employee Contributions	FILLER	Agency Automatic (1%) Contributions
18	6	42	6
28-45	46-51	52-93	94-99

X(18)	S9(04)V99	X(02)	X(02)	X(23)
FILLER	Agency Matching Contributions	Department Code	Agency Code	Agency Use Only
18	6	2	2	23
100-117	118-123	124-125	126-127	128-150

Civilian Negative Adjustment Record - 26

APPLICATION			FILE ORGANIZATION			RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM			VARIABLE BLOCK			150			
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)
TSP Negative Adjustment Record RECORD NUMBER "26"	D A T A	SSN	Date Of Birth			Attributable Pay Date			Record Type "26"
			Year	Month	Day	Year	Month	Day	
	LENGTH	9	4	2	2	4	2	2	2
	POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27

X(18)	S9(04)V99	X(42)	S9(04)V99
FILLER	Employee Contributions Adjustment *	FILLER	Agency Automatic (1%) Contributions Adjustment *
18	6	42	6
28-45	46-51	52-93	94-99

X(18)	S9(04)V99	X(02)	X(02)	X(23)
FILLER	Agency Matching Contributions Adjustment *	Department Code	Agency Code	Agency Use Only
18	6	2	2	23
100-117	118-123	124-125	126-127	128-150

* Adjustment amounts must be negative numbers

Civilian Header Record - Employee Data, Payment, and Negative Adjustment

APPLICATION		FILE ORGANIZATION			RCD SIZE		BLOCK SIZE	
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK			80			
DESCRIPTION	FORMAT	X(04)	X(06)	9(04)	9(02)	9(02)	9(08)	X(30)
FORM TSP-2 Header Record	D A T A	DHD6	Journal Voucher Number	Current Pay Date			Payroll Office Number	Payroll Office Contact Name
				Year	Month	Day		
	LENGTH	4	6	4	2	2	8	30
	POS	01-04	05-10	11-14	15-16	17-18	19-26	27-56

9(03)	9(03)	9(04)	X(14)
Payroll Office Contact Phone Number			FILLER
Area Code	Exchange	Number	
3	3	4	14
57-58	59-61	62-66	67-80

Civilian Trailer Record - Employee Data, Payment, and Negative Adjustment

APPLICATION		FILE ORGANIZATION				RCD SIZE	BLOCK SIZE	
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				200		
DESCRIPTION	FORMAT	X(04)	S9(12)V(02)	X(14)	S9(12)V(02)	S9(12)V(02)	S9(12)V(02)	X(14)
FORM TSP-2 Trailer Record	D A T A	TRLR	Employee Contributions Total	FILLER	Agency Automatic (1%) Contributions Total	Agency Matching Contributions Total	Employee Contributions Adjustment Total	FILLER
	LENGTH	4	14	14	14	14	14	14
	POS	01-04	05-18	19-32	33-46	47-60	61-74	75-88

S9(12)V(02)	S9(12)V(02)	S9(08)	S9(08)	S9(08)	S9(09)V99	X(49)
Agency Automatic (1%) Contributions Adjustment Total	Agency Matching Contributions Adjustment Total	Total Number of Employee Data Records	Total Number of Payment Records	Total Number of Adjustment Records	Fiduciary Insurance	FILLER
14	14	8	8	8	11	49
89-102	103-116	117-124	125-132	133-140	141-151	152-200

Note: The ATotal Number of Employee Data Records@is the total of the 06 records.
The ATotal Number of Payment Records@is the total of the 16 and 46 records.
The ATotal Number of Adjustment Records@is the total of the 26 records.

Note: Fiduciary Insurance is not currently required and the field should be left blank.



THRIFT SAVINGS PLAN

CERTIFICATION OF TRANSFER OF FUNDS AND JOURNAL VOUCHER

TSP-2**I. IDENTIFICATION**

To: Thrift Savings Plan National Finance Center P.O. Box 61500 New Orleans, LA 70161-1500 Telephone: (504) 255-5110 FAX Number: (504) 255-4132		1. From:	
2. Payroll Office Number	3. Journal Voucher Report Number	4. Current Pay Date (mm/dd/yyyy)	5. Type of Media <input type="checkbox"/> Electronic Submission <input type="checkbox"/> Tape <input type="checkbox"/> Disk <input type="checkbox"/> TSP-5
6. Reel Number	7. Reel Date (mm/dd/yyyy)	8. Back-up Number (If applicable)	9. Back-up Date (mm/dd/yyyy)

II. RECORDS SUBMITTED

10. Number of Employee Data Records		
11. Number of Current Payment Records		
12. Number of Late Payment Records		
13. Number of Negative Adjustment Records		
14. Total Number of Records		

III. RECORDS BY CONTRIBUTION SOURCE

	Total Current and Late Payment Records	Total Negative Adjustment Records
Employee Contributions	15. \$	19. \$
Agency Automatic (1%) Contributions	16. \$	20. \$
Agency Matching Contributions	17. \$	21. \$
Totals	18. \$	22. \$
Control Total		23. \$

IV. CERTIFICATION

I certify that (1) prudent measures have been taken to ensure that the TSP transactions associated with this voucher are correct according to applicable law and TSP procedures; (2) the amount in Block 18 is available to be credited to the TSP receipt account; and (3) the amount in Block 22 may be credited to this agency's account if found to be correct. I understand that (1) the amount of the credit may be reduced by any investment losses computed by the TSP in connection with the money to be returned to the agency and by any amounts that, under applicable law or TSP procedures, may not be returned to this agency; (2) if this payroll submission reports makeup or late contributions, the TSP System will calculate the associated breakage and charge this agency's Treasury account the attributable expense; and (3) if this payroll submission is processed more than two business days after the "Current Pay Date," the TSP System will calculate breakage on current contributions and employee makeup contributions as of the "Current Pay Date" and charge this agency's Treasury account with the attributable expense. Such additional charges will be reversed only if it is established that the late processing was caused by TSP record keeper error.

24. _____
Typed or Printed Name of Authorized Administrative or Certifying Officer

25. _____
Signature of Authorized Administrative or Certifying Officer

26. (_____) _____ - _____
Telephone (Area Code and Number)

27. (_____) _____ - _____
Telefax (Area Code and Number)

28. _____
Date Certified

Reproduce LocallyForm TSP-2 (8/2002)
PREVIOUS EDITIONS OBSOLETE

INSTRUCTIONS

TSP-2

Data may be submitted electronically or on magnetic tape, diskette, or Form(s) TSP-5. Submit only one type of media with this form. Mail completed form and magnetic tape, diskette, or Form(s) TSP-5 to the address on the front of the form.

I. IDENTIFICATION

Block 1, From. Enter address of sender. Include payroll office name, address, and Zip Code.

Block 2, Payroll Office Number. Enter assigned 8-position payroll office number in XX-XX-XXXX format.

Block 3, Journal Voucher Report Number. Enter 6-position report number. The first two positions represent the calendar year of the reporting pay period. The last four positions represent a sequential number beginning with 0001. This number will serve as a control over receipt of the reports. For example, 030001 would be the first JV report number submitted in the year 2003.

Block 4, Current Pay Date. Enter date payroll paid in mm/dd/yyyy format.

Block 5, Type of Media. Indicate whether you are making an electronic submission or submitting a magnetic tape, a diskette, or Form(s) TSP-5.

Block 6, Reel Number. Enter reel number of magnetic tape sent, if applicable.

Block 7, Reel Date. Enter date reel was created. Use mm/dd/yyyy format.

Block 8, Back-up Reel Number (if applicable). Complete this section if duplicate (back-up) magnetic tape is submitted with this form.

Block 9, Back-up Reel Date. If Block 8 is completed, enter date back-up reel was created. Use mm/dd/yyyy format.

II. RECORDS SUBMITTED

Block 10, Number of Employee Data Records. Enter total number of employee data records (Record Type 06) submitted.

Block 11, Number of Current Payment Records. Enter total number of current payment records (Record Type 16) submitted.

Block 12, Number of Late Payment Records. Enter total number of late payment records (Record Type 46) submitted.

Block 13, Number of Negative Adjustment Records. Enter total number of negative adjustment records (Record Type 26) submitted.

Block 14, Total Number of Records. Enter the total number of records submitted. This is equal to the sum of Blocks 10, 11, 12, and 13 and excludes magnetic media header and trailer records.

III. RECORDS BY CONTRIBUTION SOURCE

Current payment records (Items 15 – 18) are 16-Records used to submit current contributions and certain makeup contributions. **Late payment records** are 46-Records used to submit late contributions and certain makeup contributions. **Negative adjustment records** (Items 19 – 22) are 26-Records used to remove erroneous contributions previously reported.

Block 15, Total Employee Contributions. Enter total employee contributions.

Block 16, Total Agency Automatic (1%) Contributions. Enter total agency automatic (1%) contributions.

Block 17, Total Agency Matching Contributions. Enter total agency matching contributions.

Block 18, Total Current and Late Payment Records Amount. Enter total employee contributions and agency contributions. This is equal to the sum of Blocks 15, 16, and 17.

Block 19, Total Employee Contributions. Enter total of adjustments to employee contributions.

Block 20, Total Agency Automatic (1%) Contributions. Enter total adjustments to agency automatic (1%) contributions.

Block 21, Total Agency Matching Contributions. Enter total adjustments to agency matching contributions.

Block 22, Total Negative Adjustment Records Amount. Enter total adjustments to employee and agency contributions. This is equal to the sum of Blocks 19, 20, and 21.

Block 23, Control Total. Subtract Box 22 from Box 18 and enter amount here. (This figure is used only for verification of data entry.)

IV. CERTIFICATION

Block 24, Typed Name of Authorized Administrative or Certifying Officer. Type or print name of official who is responsible for the accuracy of this voucher and the data it transmits.

Block 25, Signature of Authorized Administrative or Certifying Officer. Signature of person named in Block 24.

Block 26, Telephone Number. Enter telephone number of certifying officer, including area code.

Block 27, Telefax Number. Enter telefax number of certifying officer, including area code.

Block 28, Date Certified. Enter date the document is signed.



THRIFT SAVINGS PLAN

TSP-2-G

CERTIFICATION OF TRANSFER OF FUNDS AND JOURNAL VOUCHER FOR CONTRIBUTIONS REQUIRING G FUND BREAKAGE

I. IDENTIFICATION

To: Thrift Savings Plan National Finance Center P.O. Box 61500 New Orleans, LA 70161-1500 Telephone: (504) 255-5110 FAX Number: (504) 255-4132		1. From:	
2. Payroll Office Number	3. Journal Voucher Report Number G	4. Current Pay Date (mm/dd/yyyy)	5. Type of Media <input type="checkbox"/> Electronic Submission <input type="checkbox"/> Tape <input type="checkbox"/> Disk <input type="checkbox"/> TSP-5
6. Reel Number	7. Reel Date (mm/dd/yyyy)	8. Back-up Number (If applicable)	9. Back-up Date (mm/dd/yyyy)

II. RECORDS SUBMITTED

10. Number of Employee Data Records	
11. Number of Current Payment Records	
12. Number of Late Payment Records	
13. Number of Negative Adjustment Records	
14. Total Number of Records	

III. RECORDS BY CONTRIBUTION SOURCE

	Total Current and Late Payment Records	Total Negative Adjustment Records
Employee Contributions	15. \$	19. \$
Agency Automatic (1%) Contributions	16. \$	20. \$
Agency Matching Contributions	17. \$	21. \$
Totals	18. \$	22. \$
Control Total		23. \$

IV. CERTIFICATION

I certify that (1) prudent measures have been taken to ensure that the TSP transactions associated with this voucher are correct according to applicable law and TSP procedures; (2) the amount in Block 18 is available to be credited to the TSP receipt account; and (3) the amount in Block 22 may be credited to this agency's account if found to be correct. I understand that (1) the amount of the credit may be reduced by any investment losses computed by the TSP in connection with the money to be returned to the agency and by any amounts that, under applicable law or TSP procedures, may not be returned to this agency; (2) the TSP System will calculate the associated breakage and charge this agency's Treasury account with the attributable expense; and (3) if this payroll submission is processed more than two business days after the "Current Pay Date," the TSP System will calculate breakage on employee makeup contributions as of the "Current Pay Date" and charge this agency's Treasury account with the attributable expense. Such additional charges will be reversed only if it is established that the late processing was caused by TSP record keeper error.

24. _____
Typed or Printed Name of Authorized Administrative or Certifying Officer

25. _____
Signature of Authorized Administrative or Certifying Officer

26. (_____) _____
Telephone (Area Code and Number)

27. (_____) _____
Telefax (Area Code and Number)

28. _____
Date Certified

INSTRUCTIONS

TSP-2-G

Use this form **only** to submit payment records of **makeup contributions** resulting from the performance of military service, employment with an international organization, or a back pay award for an erroneous separation for which breakage must be calculated using **the Government Securities Investment (G) Fund share prices**. Employee Data Records for employees receiving such makeup contributions may also be submitted with this form, but do **not** submit any other payment records with this form.

Data may be submitted electronically or on magnetic tape, diskette, or Form(s) TSP-5. Submit only one type of media with this form. Mail completed form and magnetic tape, diskette, or Form(s) TSP-5 to the address on the front of the form.

I. IDENTIFICATION

Block 1, From. Enter address of sender. Include payroll office name, address, and Zip Code.

Block 2, Payroll Office Number. Enter assigned 8-position payroll office number in XX-XX-XXXX format.

Block 3, Journal Voucher Report Number. Enter 6-position report number. The first position is "G". The next two positions represent the calendar year of the reporting pay period. The last three positions represent a sequential number beginning with 001. This number will serve as a control over receipt of the reports. For example, G03001 would be the first JV report number submitted in the year 2003.

Block 4, Current Pay Date. Enter date payroll paid in mm/dd/yyyy format.

Block 5, Type of Media. Indicate whether you are making an electronic submission or submitting a magnetic tape, a diskette, or Form(s) TSP-5.

Block 6, Reel Number. Enter reel number of magnetic tape sent, if applicable.

Block 7, Reel Date. Enter date reel was created. Use mm/dd/yyyy format.

Block 8, Back-up Reel Number (if applicable). Complete this section if duplicate (back-up) magnetic tape is submitted with this form.

Block 9, Back-up Reel Date. If Block 8 is completed, enter date back-up reel was created. Use mm/dd/yyyy format.

II. RECORDS SUBMITTED

Block 10, Number of Employee Data Records. Enter total number of employee data records (Record Type 06) submitted.

Block 11, Number of Current Payment Records. Enter total number of current payment records (Record Type 16) submitted.

Block 12, Number of Late Payment Records. Enter total number of late payment records (Record Type 46) submitted.

Block 13, Number of Negative Adjustment Records. Enter total number of negative adjustment records (Record Type 26) submitted.

Block 14, Total Number of Records. Enter the total number of records submitted. This is equal to the sum of Blocks 10, 11, 12, and 13 and excludes magnetic media header and trailer records.

III. RECORDS BY CONTRIBUTION SOURCE

Current payment records (Items 15 – 18) are 16-Records used to submit current contributions and certain makeup contributions. **Late payment records** are 46-Records used to submit late contributions and certain makeup contributions. **Negative adjustment records** (Items 19 – 22) are 26-Records used to remove erroneous contributions previously reported.

Block 15, Total Employee Contributions. Enter total employee contributions.

Block 16, Total Agency Automatic (1%) Contributions. Enter total agency automatic (1%) contributions.

Block 17, Total Agency Matching Contributions. Enter total agency matching contributions.

Block 18, Total Current and Late Payment Records Amount. Enter total employee contributions and agency contributions.

This is equal to the sum of Blocks 15, 16, and 17.

Block 19, Total Employee Contributions. Enter total of adjustments to employee contributions.

Block 20, Total Agency Automatic (1%) Contributions. Enter total adjustments to agency automatic (1%) contributions.

Block 21, Total Agency Matching Contributions. Enter total adjustments to agency matching contributions.

Block 22, Total Negative Adjustment Records Amount. Enter total adjustments to employee and agency contributions. This is equal to the sum of Blocks 19, 20, and 21.

Block 23, Control Total. Subtract Box 22 from Box 18 and enter amount here. (This figure is used only for verification of data entry.)

IV. CERTIFICATION

Block 24, Typed Name of Authorized Administrative or Certifying Officer. Type or print name of official who is responsible for the accuracy of this voucher and the data it transmits.

Block 25, Signature of Authorized Administrative or Certifying Officer. Signature of person named in Block 24.

Block 26, Telephone Number. Enter telephone number of certifying officer, including area code.

Block 27, Telefax Number. Enter telefax number of certifying officer, including area code.

Block 28, Date Certified. Enter date the document is signed.

EXAMPLE OF MAKEUP CONTRIBUTIONS AND BREAKAGE CALCULATION

Fred, a FERS participant with a contribution election of 5%, transferred from Agency A to Agency B. Agency B did not obtain his TSP information timely and missed deducting and reporting Fred's TSP contributions for two pay periods. Fred has elected to make up the missed contributions by a deduction from his next salary payment, which will be made on January 2, 2003. Fred's basic pay is \$2,000 per pay period. Consequently, \$300 will be deducted from Fred's January 2, 2003, payment (for the current and makeup contributions). Agency B's payroll submission for the current pay date of 1/2/2003 will contain three current payment records for Fred (one for the current pay date and one each for the two missed pay dates):

- | | | |
|-----|-------------------------------|------------|
| (1) | "As of" date: | [blank] |
| | Employee contributions: | \$100 |
| | Automatic (1%) contributions: | \$20 |
| | Matching contributions: | \$80 |
| (2) | "As of" date: | 12/5/2002 |
| | Employee contributions: | \$100 |
| | Automatic (1%) contributions: | \$20 |
| | Matching contributions: | \$80 |
| (3) | "As of" date: | 12/19/2002 |
| | Employee contributions: | \$100 |
| | Automatic (1%) contributions: | \$20 |
| | Matching contributions: | \$80 |

The payroll submission is processed and contributions are posted to Fred's account on 1/2/2003.

Fred's contribution allocation for 1/2/2003: 100% S Fund.

Fred's contribution allocation for 12/5 and 12/19/2002: 50% F Fund; 50% C Fund.

The share prices are:

12/5/2002:	\$11 F Fund; \$15 C Fund
12/19/2002:	\$10 F Fund; \$12 C Fund
1/2/2003:	\$12 F Fund; \$10 C Fund; \$16 S Fund

The following is posted to Fred's account on 1/2/2003:

Employee contributions:	\$300/18.75 shares/S Fund
Automatic (1%) contributions:	\$57.91/3.6194 shares/S Fund
Matching contributions:	\$231.64/14.4775 shares/S Fund

Breakage charged Agency B:*

Automatic (1%) contributions:	\$2.91
Matching contributions:	\$11.64

* Breakage is calculated within the contribution source separately by investment fund and charged to agencies or forfeited accordingly. Thus, the charge to an agency resulting from a gain in one investment fund is not reduced by a loss in another investment fund.

The amount of agency contributions posted includes breakage and was calculated as follows:

For “as of” date **12/5/2002:**

- Number of shares that would have been purchased:
 - Automatic: \$10/F Fund = .9091 shares (10/11)
 \$10/C Fund = .6667 shares (10/15)
 - Matching: \$40/F Fund = 3.6364 shares (40/11)
 \$40/C Fund = 2.6667 shares (40/15)
- Value of this number of shares on the posting date.
 - Automatic: .9091 shares of F Fund = \$10.91 (.9091 x \$12)
 .6667 shares of C Fund = \$6.67 (.6667 x \$10)
 - Matching: 3.6364 shares of F Fund = \$43.64 (3.6364 x \$12)
 2.6667 shares of C Fund = \$26.67 (2.6667 x \$10)
- Breakage (subtract contribution from value of shares on posting date):
 - Automatic: \$10.91 – \$10 = \$.91 F Fund
 \$6.67 – \$10 = (\$3.33) C Fund
 Amount charged to agency: \$.91
 Amount forfeited to TSP: \$3.33
 - Matching: \$43.64 – \$40 = \$3.64 F Fund breakage
 \$26.67 – \$40 = (\$13.33) C Fund breakage
 Amount charged to agency: \$3.64
 Amount forfeited to TSP: \$13.33
- Amount due participant for “as of” date (add contribution and breakage):
 - Automatic (1%) contributions: \$17.58 (\$10 + \$.91 + \$10 + (\$3.33))
 - Matching contributions: \$70.31 (\$40 + \$3.64 + \$40 + (\$13.33))

For “as of” date **12/19/2002:**

- Number of shares that would have been purchased:
 - Automatic: \$10/F Fund = 1 share (10/10)
 \$10/C Fund = .8333 shares (10/12)
 - Matching: \$40/F Fund = 4 shares (40/10)
 \$40/C Fund = 3.3333 shares (40/12)
- Value of this number of shares on the posting date.
 - Automatic: 1 share/ F Fund = \$12 (1 x \$12)
 .8333 shares/C Fund = \$8.33 (.8333 x \$10)
 - Matching: 4 shares/ F Fund = \$48 (4 x \$12)
 3.3333 shares/ C Fund = \$33.33 (3.3333 x \$10)

- Breakage:
 - Automatic: $\$12 - \$10 = \$2$ F Fund
 $\$8.33 - \$10 = (\$1.67)$ C Fund
 Amount charged to agency: \$2
 Amount forfeited to TSP: \$1.67
 - Matching: $\$48 - \$40 = \$8$ F Fund
 $\$33.33 - \$40 = (\$6.67)$ C Fund
 Amount charged to agency: \$8
 Amount forfeited to TSP: \$6.67
- Amount due participant for “as of” date:
 - Automatic (1%) contributions: $\$20.33$ $(\$10 + \$2 + \$10 + (\$1.67))$
 - Matching contributions: $\$81.33$ $(\$40 + \$8 + \$40 + (\$6.67))$